

EXHIBIT K

**YANG MING AMERICA CORPORATION****ASSIGNMENT OF CLAIM AND AGREEMENT****KNOW ALL MEN BY THESE PRESENTS:**

That Yang Ming America, as agent of Yang Ming Marine Transport, with offices at 525 Washington Boulevard, 25th Floor, Jersey City, New Jersey, (hereinafter called "Assignor"), does hereby give over and assign to W K Webster, (hereinafter called "Assignee"), all title interest and rights which it has or may have in any claim or claims against each and every transportation subsidiary of Norfolk Southern Corporation or any other transportation company for the recovery of money or for other redress on account of Yang Ming America, as agent of Yang Ming Marine Transport against the shipment or shipments described below.

That the Assignor does hereby give unto the Assignee full and complete authority to receive payments in settlement of the under-mentioned claim or claims and make endorsements of checks or vouchers or issue receipts therefore in the name of the Assignor.

In consideration of assignor granting this assignment, the assignee hereby agrees to indemnify, defend and hold assignor harmless from any and all claims that may be asserted by any and all third parties who claim an interest in the cargo and/or the claims covered by this assignment.

DESCRIPTION OF SHIPMENT

Bill of lading number - YMLUW261105320

Vessel and voyage number - Cherokee Bridge 016D

Container number - TEXU4763735

Commodity - Engine Valve

Nagoya, Japan to Atlanta, GA via Long Beach, CA

Shipper - Nippon Express Company LTD,

Consignee - Nippon Express USA (Illinois) Inc.

W K WEBSTER (OVERSEAS) LTD
80 MAIDEN LANE, 12TH FLOOR
NEW YORK, NY 10038, USA
www.wkwebster.com

By

[Signature] - Anthony S. Smith

Title

Director

OOZX